

statement of the actual pounds and ounces of the product contained therein. As an alternative, the shipping cases containing packages of chewing tobacco or snuff may, before removal, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement, in pounds and ounces, of the total weight of the product, the tax class of the product, and the total number of the packages of product contained therein.

(Approved by the Office of Management and Budget under control number 1512-0502)

(Sec. 202, Pub. L. 85-859, 72 Stat. 1422 (26 U.S.C. 5723))

[T.D. ATF-243, 51 FR 43194, Dec. 1, 1986, as amended by T.D. ATF-446, 66 FR 16602, Mar. 27, 2001]

§ 40.216a Notice for pipe tobacco.

(a) *Product designation.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, the designation “pipe tobacco.”

(b) *Product weight.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein.

[T.D. ATF-289, 54 FR 48840, Nov. 27, 1989. Redesignated at T.D. ATF-424, 64 FR 71931, Dec. 22, 1999]

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29410, June 22, 2009, § 40.216a was amended by removing the last sentence of paragraph (a), effective June 22, 2009 through June 22, 2012.

§ 40.216b Notice for roll-your-own tobacco.

(a) *Product designation.* Every package of roll-your-own tobacco, before removal subject to tax, must have adequately imprinted on it, or on a label securely affixed to it, the applicable designation “roll-your-own tobacco”, “cigarette tobacco”, “cigar tobacco”, “cigarette wrapper”, or “cigar wrapper”.

(b) *Product weight.* Before removal subject to tax, roll-your-own tobacco must have a clear statement of the actual weight in pounds and ounces of the product in the package. This state-

ment must be adequately imprinted on, or on a label securely affixed to, the package.

(Approved by the Office of Management and Budget under control number 1513-0091)

[T.D. ATF-429, 65 FR 57547, Sept. 25, 2000]

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29410, June 22, 2009, § 40.216b was amended by revising paragraph (a) and the Office of Management and Budget control number reference, effective June 22, 2009 through June 22, 2012.

§ 40.216c Package use-up rule.

(a) During the period from June 22, 2009, through March 23, 2010, a manufacturer of tobacco products may remove packages of pipe tobacco or roll-your-own tobacco that do not meet the requirements of § 40.216a(a) or § 40.216b(a), provided that such packages bear the designation “Tax Class L” (to designate pipe tobacco) or “Tax Class J” (to designate roll-your-own tobacco) and were in use prior to June 22, 2009.

(b) During the period from June 22, 2009, through March 23, 2010, a manufacturer may remove roll-your-own tobacco for which the applicable designation is “cigar tobacco,” “cigarette wrapper,” or “cigar wrapper” even if the packages of such products do not meet the requirements of § 40.216b.

[T.D. TTB-81, 74 FR 48654, Sept. 24, 2009]

EFFECTIVE DATE NOTE: By T.D. TTB-81, 74 FR 48654, Sept. 24, 2009, § 40.216c was revised, effective Sept. 24, 2009 through June 22, 2012.

§ 40.217 Repackaging.

Where a manufacturer of tobacco products desires to repackage, outside the factory, tobacco products on which the tax has been determined or which were removed for a tax-exempt purpose or transferred in bond to an export warehouse, or to repackage tax determined tobacco products in the factory, he shall make application for authorization to do so, in duplicate, to the appropriate TTB officer. The application shall set forth the location and the number of packages, a description of the contents, the tax status of the tobacco products the reason for wanting to repackage the products (e.g., packages soiled, damaged, or otherwise in a condition making the product